

# Bulletin



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Web Site: <http://compnet.comp.state.md.us/attd>

## No. TT-33

April 2, 2002

**TO: Registered Other Tobacco Products Wholesalers**

**SUBJECT: Proof or Evidence of Tax Payment**

It has come to the attention of the Alcohol and Tobacco Tax Division that some registered Other Tobacco Products (OTP) wholesalers may not be in compliance with Regulation 03.02.02.08 requiring “Proof or Evidence of Tax Payment” to be given to OTP retailers. A copy of this regulation may be found on our web site at <http://compnet.comp.state.md.us/attd/>.

While the primary responsibility for remitting the OTP tax lies with the wholesaler, without the requisite proof of payment, the retailer who purchases the OTP may be held liable for the tax payment. **The payment of any OTP tax by a retailer does not relieve a wholesaler of their obligation to pay this tax.**

As stipulated in Section C (1) of the regulation, in order for a retailer to be relieved of any tax liability, they shall have received from the wholesaler a letter certifying that the wholesaler is registered with the Alcohol and Tobacco Tax Division and is filing OTP tax returns, or a similar statement individually printed on each OTP invoice.

If any registered OTP wholesaler does not have an established procedure for fulfilling this responsibility, one should be implemented immediately. Failure to do so could jeopardize your ability to make future sales and deliveries of OTP products in Maryland, could result in unnecessary tax assessments against your customers, and the confiscation of OTP for which there is no evidence of tax payment.

If you have any questions concerning this requirement, you may contact Christie Mattox, Administrative Manager, at (410) 260-7312.

Charles W. Ehart, DPA  
Director  
Alcohol and Tobacco Tax Division

